

843.0000 TRIBAL HOUSING EXEMPTION

See Indians and Indian Lands

843.0060 **Ownership.** Revenue and Taxation Code section 237(a)(1) generally provides that the exemption is available for that portion of property owned and operated by a tribe or its housing entity that is continuously available to, or occupied by, lower income households at specified rents. A land sale contract in which the buyer (taxpayer) holds the present beneficial interest and the seller (tribal housing authority) holds only legal title to the property makes the property ineligible for the exemption because the property is being purchased, not rented. C 2/9/2004.